



GENTRY COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-82  
August 29, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

August 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Gentry, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Gentry County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The county does not have procedures in place to track federal financial assistance for the preparation of the Schedule of expenditures of federal awards. The county's schedule contained numerous errors and omissions. Without an accurate schedule of expenditures of federal awards, federal financial activity may not be audited and reported in accordance with federal requirements which could result in future reductions of federal funds.
- During 1999, the county completed a federal bridge project and obtained additional funding (called soft-match credits) from the Missouri Department of Transportation for part of the county's 20 percent share of project costs. The county had not established procedures to ensure the Missouri Department of Transportation's bridge project credit records were in agreement with the county's records and as a result failed to detect a \$19,875 error in unused credits. To ensure all federal bridge project credits are accounted for properly, the county should periodically reconcile its records to the Missouri Department of Transportation's records and investigate any discrepancies.
- The audit noted two instances in which the county may not have complied with the Fair Labor Standards Act. The county is required under the Fair Labor Standards Act to account for and pay overtime or allow compensatory time off for any hours worked over the Act's limit for all non-exempt employees.

(over)

YELLOW SHEET

- County employees participating in the county's cafeteria plan have the option to participate in the medical reimbursement program to cover certain medical expenses not covered by their insurance. One employee was reimbursed \$1,500 from the Medical Reimbursement Fund; however, his monthly contributions pledged were not withheld from his paychecks during the year ending February 28, 2000. The county had no procedures in place to reconcile plan contributions pledged to receipts of the fund.

Also included in the audit are recommendations to improve the county's budgetary procedures, general fixed asset records, and vehicle and mileage records. The audit also suggested improvements be made to the Tri-County Health Center's records and procedures and that various bond coverage be reviewed. Several of these issues have been noted in prior audits.

**Copies of the audit are available upon request.**

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## FINANCIAL SECTION



## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission  
and  
Officeholders of Gentry County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Gentry County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Gentry County.

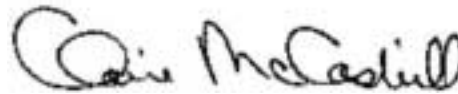
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 18, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Gentry County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

May 18, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	Cheryl Colter, CPA, CGFM
Audit Staff:	Robyn Lamb
	Karen Wirtmiller
	Patrick Corbett



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Gentry County, Missouri

We have audited the special-purpose financial statements of various funds of Gentry County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 18, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

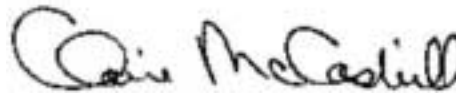
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Gentry County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Gentry County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Gentry County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

May 18, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 112,058	969,921	930,019	151,960
Special Road and Bridge	129,147	1,253,737	1,290,115	92,769
Assessment	3,032	84,572	77,554	10,050
Law Enforcement Training	88	924	785	227
Prosecuting Attorney Training	72	233	208	97
Prosecuting Attorney Bad Check	14,737	5,435	763	19,409
Emergency Preparedness	22,302	10,114	10,809	21,607
Children's Trust	1,745	175	0	1,920
Prosecuting Attorney Tax Collection	3,271	473	0	3,744
POST Commission	369	500	0	869
Circuit Clerk Interest	569	256	570	255
Tri-County Health Center	256,610	337,269	364,969	228,910
Emergency Dispatch	146,412	188,711	180,324	154,799
Recorder User Fee	5,532	3,474	598	8,408
Local Law Enforcement Block Grant	0	10,053	10,053	0
Emergency	0	29,500	0	29,500
Community Development Block Grant	0	89,705	80,286	9,419
Associate Circuit Division Interest	590	511	17	1,084
Law Library	655	1,332	1,176	811
Total	\$ 697,189	2,986,895	2,948,246	735,838

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 79,205	881,792	848,939	112,058
Special Road and Bridge	188,659	1,033,895	1,093,407	129,147
Assessment	4,572	87,624	89,164	3,032
Law Enforcement Training	2,959	1,056	3,927	88
Prosecuting Attorney Training	130	215	273	72
Prosecuting Attorney Bad Check	10,027	5,275	565	14,737
Emergency Preparedness	20,389	10,983	9,070	22,302
Children's Trust	1,490	255	0	1,745
Prosecuting Attorney Tax Collection	3,300	321	350	3,271
POST Commission	0	369	0	369
Circuit Clerk Interest	272	297	0	569
Tri-County Health Center	212,639	337,733	293,762	256,610
Emergency Dispatch	119,341	194,317	167,246	146,412
Recorder User Fee	2,176	3,356	0	5,532
Community Development Block Grant	2	0	2	0
Associate Circuit Division Interest	1,374	735	1,519	590
Law Library	50	1,827	1,222	655
Total	\$ 646,585	2,560,050	2,509,446	697,189



## Exhibit B

GENTRY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

Year Ended December 31,						
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 261,500	271,021	9,521	247,200	255,893	8,693
Sales taxes	385,000	378,988	(6,012)	375,000	387,346	12,346
Intergovernmental	81,414	68,460	(12,954)	48,600	52,592	3,992
Charges for services	109,900	132,809	22,909	121,800	105,800	(16,000)
Interest	11,000	12,302	1,302	7,800	11,301	3,501
Other	32,135	76,341	44,206	28,950	38,860	9,910
Transfers in	30,000	30,000	0	30,000	30,000	0
Total Receipts	910,949	969,921	58,972	859,350	881,792	22,442
<b>DISBURSEMENTS</b>						
County Commission	48,550	47,547	1,003	36,400	37,275	(875)
County Clerk	67,700	75,290	(7,590)	61,866	61,292	574
Elections	4,400	6,571	(2,171)	23,800	18,239	5,561
Buildings and grounds	67,200	40,025	27,175	48,225	22,841	25,384
Employee fringe benefits	61,200	64,959	(3,759)	56,900	60,717	(3,817)
County Treasurer and Ex Officio County Collector	42,250	41,188	1,062	44,528	41,544	2,984
Circuit Clerk and Ex Officio Recorder of Deeds	7,600	7,876	(276)	6,850	7,511	(661)
Associate Circuit and Probate Court	9,750	5,671	4,079	10,000	7,451	2,549
Court administration	8,700	17,549	(8,849)	11,700	6,813	4,887
Public Administrator	15,288	16,009	(721)	14,374	15,185	(811)
Sheriff	137,568	128,881	8,687	103,855	131,031	(27,176)
Jail	60,000	67,392	(7,392)	42,500	49,906	(7,406)
Prosecuting Attorney	52,671	53,566	(895)	46,248	45,415	833
Juvenile Officer	15,349	12,866	2,483	19,238	19,153	85
County Coroner	7,515	7,349	166	8,425	7,274	1,151
Public health and welfare services	7,350	6,423	927	6,850	6,270	580
Other	110,029	119,181	(9,152)	99,315	109,000	(9,685)
Transfers out	230,100	211,676	18,424	179,792	202,022	(22,230)
Emergency Fund	0	0	0	24,625	0	24,625
Total Disbursements	953,220	930,019	23,201	845,491	848,939	(3,448)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(42,271)	39,902	82,173	13,859	32,853	18,994
CASH, JANUARY 1	112,058	112,058	0	38,669	79,205	40,536
CASH, DECEMBER 31	\$ 69,787	151,960	82,173	52,528	112,058	59,530

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

GENTRY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 16,000	15,928	(72)	16,000	15,908	(92)
Intergovernmental	1,083,000	1,110,625	27,625	1,089,000	978,270	(110,730)
Charges for services	0	0	0	1,500	0	(1,500)
Interest	11,500	8,282	(3,218)	11,000	11,432	432
Other	28,000	42,516	14,516	25,000	28,285	3,285
Transfers in	93,200	76,386	(16,814)	0	0	0
Total Receipts	1,231,700	1,253,737	22,037	1,142,500	1,033,895	(108,605)
DISBURSEMENTS						
Salaries	179,530	148,282	31,248	135,168	138,444	(3,276)
Employee fringe benefits	10,500	10,523	(23)	9,000	9,882	(882)
Supplies	9,000	12,626	(3,626)	6,500	8,663	(2,163)
Insurance	14,400	15,290	(890)	19,750	13,698	6,052
Road and bridge materials	311,000	301,589	9,411	275,000	251,005	23,995
Equipment repairs	16,000	21,898	(5,898)	10,000	15,069	(5,069)
Equipment purchases	20,000	16,298	3,702	130,000	44,674	85,326
Construction, repair, and maintenance	704,290	723,702	(19,412)	550,000	576,979	(26,979)
Other	5,700	9,907	(4,207)	6,950	4,993	1,957
Transfers out	30,000	30,000	0	30,000	30,000	0
Total Disbursements	1,300,420	1,290,115	10,305	1,172,368	1,093,407	78,961
RECEIPTS OVER (UNDER) DISBURSEMENTS	(68,720)	(36,378)	32,342	(29,868)	(59,512)	(29,644)
CASH, JANUARY 1	129,147	129,147	0	188,659	188,659	0
CASH, DECEMBER 31	\$ 60,427	92,769	32,342	158,791	129,147	(29,644)

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit D

GENTRY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

Year Ended December 31,						
1999				1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 62,800	82,777	19,977	66,745	69,348	2,603
Charges for services	1,000	655	(345)	600	2,544	1,944
Interest	900	1,130	230	600	881	281
Other	200	10	(190)	900	59	(841)
Transfers in	15,600	0	(15,600)	14,792	14,792	0
Total Receipts	80,500	84,572	4,072	83,637	87,624	3,987
DISBURSEMENTS						
Assessor	80,500	77,554	2,946	83,637	89,164	(5,527)
Total Disbursements	80,500	77,554	2,946	83,637	89,164	(5,527)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	7,018	7,018	0	(1,540)	(1,540)
CASH, JANUARY 1	3,032	3,032	0	4,572	4,572	0
CASH, DECEMBER 31	\$ 3,032	10,050	7,018	4,572	3,032	(1,540)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

GENTRY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
Budget		Actual	Budget		Actual	
RECEIPTS						
Charges for services	\$	1,000	924	1,000	1,056	56
Total Receipts		1,000	924	1,000	1,056	56
DISBURSEMENTS						
Sheriff		1,000	785	2,000	3,927	(1,927)
Total Disbursements		1,000	785	2,000	3,927	(1,927)
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	139	(1,000)	(2,871)	(1,871)
CASH, JANUARY 1		88	88	2,959	2,959	0
CASH, DECEMBER 31	\$	88	227	1,959	88	(1,871)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

GENTRY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 0	233	430	215	(215)	
Total Receipts	0	233	430	215	(215)	
DISBURSEMENTS						
Prosecuting Attorney	0	208	350	273	77	
Total Disbursements	0	208	350	273	77	
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	25	80	(58)	(138)	
CASH, JANUARY 1	72	72	130	130	0	
CASH, DECEMBER 31	\$ 72	97	210	72	(138)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

GENTRY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 5,000	5,435	3,700	5,275	1,575	
Total Receipts	5,000	5,435	3,700	5,275	1,575	
DISBURSEMENTS						
Prosecuting Attorney	7,090	763	1,900	565	1,335	
Total Disbursements	7,090	763	1,900	565	1,335	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,090)	4,672	1,800	4,710	2,910	
CASH, JANUARY 1	14,737	14,737	10,027	10,027	0	
CASH, DECEMBER 31	\$ 12,647	19,409	11,827	14,737	2,910	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit H

GENTRY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY PREPAREDNESS FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 11,325	10,114	(1,211)	11,180	10,983	(197)
Total Receipts	11,325	10,114	(1,211)	11,180	10,983	(197)
DISBURSEMENTS						
Salaries	6,712	6,579	133	6,420	6,604	(184)
Office expenditures	1,068	502	566	1,100	917	183
Equipment	150	81	69	3,000	128	2,872
Mileage and training	1,200	952	248	1,200	1,057	143
Other	2,360	2,695	(335)	3,710	364	3,346
Total Disbursements	11,490	10,809	681	15,430	9,070	6,360
RECEIPTS OVER (UNDER) DISBURSEMENTS	(165)	(695)	(530)	(4,250)	1,913	6,163
CASH, JANUARY 1	22,302	22,302	0	20,389	20,389	0
CASH, DECEMBER 31	\$ 22,137	21,607	(530)	16,139	22,302	6,163

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CHILDREN'S TRUST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 250	175	(75)
Total Receipts	250	175	(75)
DISBURSEMENTS			
Shelter services	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	175	(75)
CASH, JANUARY 1	1,745	1,745	0
CASH, DECEMBER 31	\$ 1,995	1,920	(75)

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit J

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TAX COLLECTION FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 500	473	(27)
Total Receipts	500	473	(27)
DISBURSEMENTS			
Prosecuting Attorney	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	473	(27)
CASH, JANUARY 1	3,271	3,271	0
CASH, DECEMBER 31	\$ 3,771	3,744	(27)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
POST COMMISSION FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 370	500	130
Total Receipts	370	500	130
DISBURSEMENTS			
Sheriff	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	370	500	130
CASH, JANUARY 1	369	369	0
CASH, DECEMBER 31	\$ 739	869	130

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

GENTRY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 250	256	6
Total Receipts	250	256	6
DISBURSEMENTS			
Circuit Clerk	0	570	(570)
Total Disbursements	0	570	(570)
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	(314)	(564)
CASH, JANUARY 1	0	569	569
CASH, DECEMBER 31	\$ 250	255	5

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

GENTRY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
TRI-COUNTY HEALTH CENTER FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 329,851	319,695	(10,156)	296,338	303,215	6,877
Interest	10,500	10,074	(426)	10,000	10,258	258
Other	12,500	7,500	(5,000)	20,000	24,260	4,260
Total Receipts	352,851	337,269	(15,582)	326,338	337,733	11,395
DISBURSEMENTS						
Salaries	260,525	283,330	(22,805)	282,550	209,413	73,137
Office expenditures	56,350	40,042	16,308	40,200	42,617	(2,417)
Equipment	15,000	10,005	4,995	6,500	12,546	(6,046)
Mileage and training	17,000	21,783	(4,783)	25,000	16,699	8,301
Education	3,000	3,364	(364)	0	0	0
Other	13,100	6,445	6,655	12,100	12,487	(387)
Total Disbursements	364,975	364,969	6	366,350	293,762	72,588
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,124)	(27,700)	(15,576)	(40,012)	43,971	83,983
CASH, JANUARY 1	256,610	256,610	0	212,639	212,639	0
CASH, DECEMBER 31	\$ 244,486	228,910	(15,576)	172,627	256,610	83,983

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit N

GENTRY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY DISPATCH FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 3,400	6,347	2,947	500	7,046	6,546
Other	0	188	188	0	41	41
Transfers in	187,100	182,176	(4,924)	187,020	187,230	210
Total Receipts	190,500	188,711	(1,789)	187,520	194,317	6,797
DISBURSEMENTS						
Salaries	80,913	86,805	(5,892)	45,000	19,594	25,406
Office expenditures	7,203	14,013	(6,810)	13,250	4,836	8,414
Equipment repairs	1,400	1,498	(98)	0	0	0
Equipment	49,829	22,805	27,024	125,000	99,039	25,961
Mileage and training	1,500	1,108	392	2,500	0	2,500
Contracted services	44,485	54,095	(9,610)	67,000	43,777	23,223
Total Disbursements	185,330	180,324	5,006	252,750	167,246	85,504
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,170	8,387	3,217	(65,230)	27,071	92,301
CASH, JANUARY 1	142,922	146,412	3,490	119,071	119,341	270
CASH, DECEMBER 31	\$ 148,092	154,799	6,707	53,841	146,412	92,571

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

GENTRY COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Tri-County Health Center Board, or the Emergency Dispatch Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Children's Trust Fund	1998
Prosecuting Attorney Tax Collection Fund	1998
POST Commission Fund	1998
Circuit Clerk Interest Fund	1998
Recorder User Fee Fund	1999 and 1998
Local Law Enforcement Block Grant Fund	1999
Emergency Fund	1999
Community Development Block Grant Fund	1999 and 1998
Associate Circuit Division Interest Fund	1999 and 1998
Law Library Fund	1999 and 1998

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue Fund	1998
Assessment Fund	1998
Law Enforcement Training Fund	1998
Prosecuting Attorney Training Fund	1999
Circuit Clerk Interest Fund	1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:



<u>Fund</u>	<u>Years Ended December 31,</u>
Children's Trust Fund	1998
Prosecuting Attorney Tax Collection Fund	1998
POST Commission Fund	1998
Circuit Clerk Interest Fund	1999 and 1998
Tri-County Health Center Fund	1998
Emergency Dispatch Fund	1999 and 1998
Recorder User Fee Fund	1999 and 1998
Local Law Enforcement Block Grant Fund	1999
Emergency Fund	1999
Community Development Block Grant Fund	1999 and 1998
Associate Circuit Division Interest Fund	1999 and 1998
Law Library Fund	1998

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's and Emergency Dispatch Board's deposits at December 31, 1999 and 1998, were entirely covered by federal depository insurance or by collateral securities held by the custodial banks in the county's and Emergency Dispatch Board's names.

Of the Tri-County Health Center Board's bank balance at December 31, 1999, \$100,000 was covered by federal depository insurance and \$151,169 was uninsured and uncollateralized. Of the Tri-County Health Center Board's bank balance at December 31, 1998, \$100,000 was covered by federal depository insurance and \$181,628 was uninsured and uncollateralized.

Furthermore, because of significantly higher bank balances at certain times during the year, the amounts of uninsured and uncollateralized balances for the Health Center Board were substantially higher at those times than such amounts at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

## Supplementary Schedule

## Schedule

GENTRY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state Department of Health:				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-9137	\$ 48,832	41,064
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state Department of Economic Development:				
14.228	Community Development Block Grants/State's Program	97PF-10	80,286	0
U.S. DEPARTMENT OF JUSTICE				
Direct program:				
16.710	Public Safety Partnership and Community Policing Grants	N/A	24,258	6,726
Passed through the state Department of Public Safety:				
16.592	Local Law Enforcement Block Grants Program	98-LBG-041	9,000	0
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-038(9)	19,279	460,213
		BRO-038(10)	587,961	22,692
	Program Total		607,240	482,905
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration:				
39.003	Donation of Federal Surplus Personal Property	N/A	2,226	699
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.534	Emergency Management - State and Local Assistance	N/A	2,944	4,161

## Schedule

GENTRY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct program:				
93.268	Immunization Grants	N/A	1,771	0
Passed through state:				
Department of Health -				
93.268	Immunization Grants	PG0064-9137IAP	3,748	6,040
		N/A	26,389	24,229
	Program Total		30,137	30,269
Department of Social Services -				
93.563	Child Support Enforcement	N/A	0	581
Department of Health -				
93.575	Child Care and Development Block Grant	ER0146-9137CCH&SCS	465	0
		PG0067-9137	1,650	430
	Program Total		2,115	430
93.991	Preventive Health and Health Services Block Grant	AOC9000116	25,334	27,912
		N/A	314	629
	Program Total		25,648	28,541
93.994	Maternal and Child Health Services	ER0146-9137MCH	35,346	32,822
	Block Grant to the States	ER0175-9137FP	2,829	4,589
		N/A	1,571	2,203
	Program Total		39,746	39,614
	Total Expenditures of Federal Awards		\$ 874,203	634,990

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

## Notes to the Supplementary Schedule

GENTRY COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Gentry County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for Donation of Federal Surplus Personal Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

The direct program amounts for Immunization Grants (CFDA number 93.268) represent the original acquisition cost of varicella (chicken pox) vaccine provided to the Health Center through the Centers for Disease Control of the U.S. Department of Health and Human Services. Of the pass-through amounts for that program, \$26,389 and \$24,229 represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$314 and \$629 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$1,571 and \$2,203 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants, the Preventive Health and Health Services Block Grant, and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1999 and 1998.



FEDERAL AWARDS -  
SINGLE AUDIT SECTION

## State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Gentry County, Missouri

Compliance

We have audited the compliance of Gentry County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Gentry County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with

OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

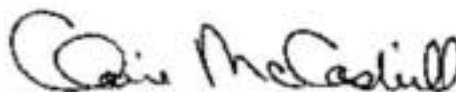
### Internal Control Over Compliance

The management of Gentry County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Gentry County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

May 18, 2000 (fieldwork completion date)

Schedule

GENTRY COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 1999 AND 1998

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are  
not considered to be material weaknesses?        yes   x   none reported

Noncompliance material to the financial statements  
noted?        yes   x   no

Federal Awards

Internal control over major program:

Material weaknesses identified?        yes   x   no

Reportable condition identified that is  
not considered to be a material weakness?   x   yes        none reported

Type of auditor's report issued on compliance for  
major program: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of OMB  
Circular A-133?   x   yes        no

Identification of major program:

CFDA or	
Other Identifying	
<u>Number</u>	<u>Program Title</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A  
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee?

\_\_\_\_\_ yes        x   no

## Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

<b>99-1.</b>	<b>Schedule of Expenditures of Federal Awards</b>
--------------	---

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Number:	BRO-038(9) and BRO-038(10)
Award Years:	1999 and 1998
Questioned Costs:	Not applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's Office as a part of the annual budget.

The county does not have procedures in place to track federal financial assistance for the preparation of the SEFA. The county's SEFA contained numerous errors and omissions. For example, some 1998 expenditures from the community policing grant were recorded on the 1999 schedule, and some federal bridge project expenditures were omitted from the schedule. In addition, several non-federal grants were erroneously recorded on the schedules.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal requirements which could result in future reductions of federal funds.

**WE RECOMMEND** the County Clerk prepare complete and accurate schedules of expenditures of federal awards.

## **AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*We will do our best to prepare a complete and accurate schedule for the year ending December 31, 2000, and for subsequent years.*



Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

GENTRY COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the three years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

GENTRY COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the three years ended December 31, 1997, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings

GENTRY COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Gentry County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 18, 2000. We also have audited the compliance of Gentry County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 18, 2000.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our finding arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Gentry County and of its compliance with the types of compliance requirements applicable to its major federal program, but do not meet the criteria for inclusion in the written reports on compliance and on internal control over financial reporting or compliance that are required for audits performed in accordance with

<b>1. Federal Bridge Project Credits</b>
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During 1999, the county completed a federal bridge project in conjunction with the Missouri Department of Transportation (MoDOT). The county obtained additional funding (called soft-match credits) for part of the county's 20 percent share of project costs. The MoDOT reimbursed the county for the \$47,491 of soft-match credits that were used for the project. However, the MoDOT's records indicated \$67,366 of soft-match credits had been paid and applied to the project. As a result, the MoDOT's records indicated that the county's balance of unused credits for future federal bridge projects was \$19,875 less than the actual balance. The error was not detected by the county, because the county has not established procedures to ensure the MoDOT's bridge project credit records are in agreement with the county's records. When we brought the error to the attention of the county, the county contacted the MoDOT which agreed to reinstate the credits.

To ensure all federal bridge project credits are accounted for properly, the county should periodically reconcile its records to the MoDOT's records and investigate any discrepancies.

**WE RECOMMEND** the County Commission periodically reconcile the county's bridge project credit records to the MoDOT's records and investigate any discrepancies.

**AUDITEE'S RESPONSE**

*This will be implemented immediately.*

<b>2. Budgetary Practices and Published Financial Statements</b>
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- A. Formal budgets were not prepared or obtained for various county funds for the years ended December 31, 1999 and 1998.

Chapter 50, RSMo 1994, requires preparation of annual budgets for all county funds to present a complete financial plan for the ensuing year. By preparing or obtaining budgets for all county funds, the County Commission would be more able to effectively evaluate all county financial resources.

Similar conditions were noted in our two prior reports.

- B. The annual published financial statements of the county did not include the financial activity of some county funds as required. Section 50.800, RSMo 1994, provides that the financial statements are required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for all county funds. For the



published financial statements to adequately inform the citizens of the county's financial activities, all monies received and disbursed by the county should be included.

- C. The County Treasurer has not established a fund for the deposit of the Sheriff's civil fees pursuant to the provisions of Section 57.280.3, RSMo Cumulative Supp. 1999. These fees are to be held in a fund established by the County Treasurer and may be expended at the discretion of the Sheriff for the furtherance of the Sheriff's duties. Monies in the fund are to be used only for the procurement of services and equipment to support the operation of the Sheriff's office and any funds in excess of fifty thousand dollars in a calendar year, other than regular budget allocations or land sale proceeds, shall be placed in the county general revenue fund.

**WE RECOMMEND:**

- A. The County Commission ensure budgets are prepared or obtained for all county funds.
- B. The County Commission ensure financial information for all county funds is properly reported in the annual published financial statements.
- C. The County Treasurer establish a Sheriff's Civil Fees fund as required by state law, and work with the Sheriff's department to ensure that the proper fees are placed in this fund. In addition, the County Commission should require the Sheriff to submit an annual budget outlining his plans for this fund.

**AUDITEE'S RESPONSE**

*A&B. These will be implemented with the preparation of the budgets for the year ending December 31, 2001, and the published financial statements for the year ending December 31, 2000. Most funds have already been budgeted for the year ending December 31, 2000; however, it appears we will not be able to obtain budgets for the Associate Circuit Division Interest Fund.*

*C. This has already been implemented.*

<b>3. Salary Payments, Personnel Policies, and Fringe Benefit Records</b>
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- A. The county salary commission met on November 14, 1995, and approved the following:

“Salaries shall be adjusted each year on the official's date of incumbency for any change in the last applicable decennial census or any change in the last completed assessment that would affect the maximum allowable compensation for that office.”

In 1998, the county's assessed valuation increased to \$55.3 million, which increased the statutory base rate for the County Assessor's salary. The county has apparently not considered this increase in the base rate when computing the annual salary of the County Assessor, whose date of incumbency is September 1.

The county should review this matter with the Prosecuting Attorney to ensure the County Assessor's compensation complies with the provisions of state law and the salary commission meeting.

- B. The timesheets prepared by the Sheriff's department jailer indicate that he normally worked more than eight hours per day and more than forty hours per week. It appears the jailer was not paid for extra hours worked or given compensatory time off. In addition, another Sheriff's department employee was paid only \$500 in October 1999, while his time sheet indicated he worked 171 hours.

The county is required under the Fair Labor Standards Act (FLSA) to account for and pay overtime or allow compensatory time off at the premium rate for any hours worked over the FLSA limit each month for all non-exempt employees. The county is also required under the FLSA to pay employees at least the minimum wage of \$5.15 per hour. The above noted instances may represent violations of the FLSA and the county should review these matters and, if necessary, consult with the U.S. Department of Labor.

Concerns regarding compliance with FLSA requirements were also noted in our prior report.

- C. County employees participating in the county's cafeteria plan have the option to participate in the medical reimbursement program to cover certain medical expenses not covered by their insurance. Contributions are determined by the employees prior to the beginning of the plan year, and are withheld from their monthly paychecks and deposited in the Medical Reimbursement Fund. Employees submit medical payment documentation to the County Clerk and receive reimbursement from the Medical Reimbursement Fund, up to the amount the employee pledged for the plan year ending February 28.

One employee was reimbursed \$1,500 from the Medical Reimbursement Fund; however, his monthly contributions pledged were not withheld from his paychecks during the year ending February 28, 2000. The county had no procedures in place to reconcile plan contributions pledged to receipts of the fund. The error was not detected by the County Clerk until after the plan year end when it was determined the Medical Reimbursement Fund balance was negative. The county is correcting the error by deducting the contributions from the employee's paychecks during the plan year ending February 28, 2001.

To help ensure medical reimbursement plan contribution errors will be detected and corrected on a timely basis, the County Clerk should reconcile contributions pledged to the receipts of the Medical Reimbursement Fund on a monthly basis.

**WE RECOMMEND:**

- A. The County Commission consult with the Prosecuting Attorney regarding the County Assessor's salary and ensure the salary is set in accordance with state law and the salary commission decisions.
- B. The County Commission review county payroll policies and ensure the county appropriately considers any policy changes needed along with FLSA requirements when handling employee payrolls. This policy review should include obtaining appropriate legal opinions and, if necessary, consultation with the U.S. Department of Labor.
- C. The County Clerk reconcile medical reimbursement plan contributions pledged to the receipts of the Medical Reimbursement Fund on a monthly basis.

**AUDITEE'S RESPONSE**

- A. *We have already discussed this matter with the Prosecuting Attorney and have requested his opinion. We hope to have this matter resolved by the end of this year.*
- B. *We have already met with the Sheriff and Prosecuting Attorney to address these matters and hope to have this resolved by the end of this year.*
- C. *This has already been implemented.*

<b>4. Mileage, Fuel, and Vehicle Records</b>
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- A. Mileage reimbursement requests submitted by the Sheriff's deputies do not always include detailed information about the purpose of the trip and the destination, as required by Section 57.430, RSMo Cumulative Supp. 1999. To ensure mileage reimbursement requests are reasonable and represent valid expenditures, the County Commission should require the requests to be adequately detailed, including the purpose and destination of each trip.
- B. A vehicle usage log is not maintained for the Sheriff's county vehicle, and logs maintained for the eight Road and Bridge Department vehicles only indicate total miles driven during the month and total fuel and oil used during the month. Without adequate vehicle usage logs, the county cannot effectively determine that county-owned vehicles are used only for county business nor the reasonableness of the expenditures for fuel and maintenance. The logs should identify the vehicle operator,

dates of use, purpose of the trip, destination, miles driven, and the fuel and maintenance expenses incurred.

- C. The county maintains gasoline and diesel fuel in bulk tanks for use in county vehicles and equipment. Records are maintained to document the amount of fuel pumped into each vehicle and piece of equipment. A Road and Bridge Department employee indicated that he compared fuel usage to miles driven for each vehicle, but documentation of the comparisons was not retained and reviewed by the County Commission. The County Commission should periodically review the comparisons to analyze the effectiveness and cost efficiency of county owned vehicles and ensure the reconciliations are properly retained.

Conditions similar to parts A and B were noted in our prior report.

**WE RECOMMEND** the County Commission:

- A. Require the Sheriff's deputies to record detailed information as to actual mileage, destinations traveled, and purpose of official county business on mileage reimbursement requests.
- B. Require the Sheriff and Road and Bridge Department to maintain usage logs on all county vehicles which identify the vehicle operator, dates of use, miles driven, destination and purpose of trips, and the fuel and maintenance expenses incurred.
- C. Periodically review comparisons of fuel usage to miles driven for each county vehicle and ensure documentation of the comparisons is properly retained.

**AUDITEE'S RESPONSE**

- A. *We have purchased more vehicles for the Sheriff's department, so there will be few mileage reimbursement requests submitted in the future. We will discuss this matter with the Sheriff and attempt to implement this recommendation immediately.*
- B. *The Sheriff's department has already implemented this recommendation. We will discuss this matter with the Road and Bridge Foreman and implement this recommendation immediately.*
- C. *This will be implemented immediately.*

**5.****General Fixed Asset Records and Procedures**

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. A review of the county's general fixed asset records and procedures determined that additions and deletions of general fixed assets are recorded annually and additions are not reconciled to general fixed asset purchases. In addition, property tags are placed upon fixed asset purchases annually instead of immediately, and annual inventories are not performed.

Property tags should be placed upon general fixed asset items immediately upon receipt, and additions and deletions of general fixed asset items should be recorded as they occur and reconciled to purchases annually, to help improve accountability for general fixed assets, to help ensure that assets are not lost or stolen, and to ensure the general fixed asset records are complete and accurate. Complete and accurate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property. Physical inventories of county property are necessary to ensure the fixed asset records are accurate, identify any unrecorded additions and deletions, detect theft of assets, and identify obsolete assets.

Effective August 28, 1999, Section 49.093, RSMo Cumulative Supp. 1999, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the county clerk. The reports required by this section shall be signed by the county clerk.

**WE RECOMMEND** the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition, all general fixed asset purchases and dispositions should be recorded as they occur and purchased items should be tagged or identified as county-owned property upon receipt.

**AUDITEE'S RESPONSE**

*We will attempt to implement this recommendation by January 1, 2001.*

**6.****Township Collectors' Bonds**

The County Clerk calculates the level of bond coverage required for each township collector for each term of office. The County Clerk calculated the required amounts for tax year 1999 based on one-half of December 1998 collections, instead of one-half of tax year 1998 collections as required by state law. Our review noted that the various township collectors' bonds were insufficient by amounts ranging from approximately \$2,000 to \$101,000. In addition, one township collector was allowed to give bond equal to the amount provided during the previous term (\$193,000) which was \$48,547 less than the amount calculated by the County Clerk.

Section 65.460, RSMo 1994, requires a township collector to give bond in a sum for any month equal to the average total monthly collection for the same month during the preceding four years, but not to exceed one-half the largest amount collected during any one year preceding his/her election or appointment, including school taxes. This section also requires the County Commission to examine the bonds of township collectors annually for adequate coverage.

Similar conditions were noted in our two prior reports.

**WE AGAIN RECOMMEND** the County Commission require all township collectors to file bonds in amounts necessary for compliance with state law.

**AUDITEE'S RESPONSE**

*We have recalculated the bond amounts and have notified the township collectors and the bonding companies. We will not turn over the 2000 tax books to the collectors until the proper amount of bonds are obtained.*

**7.****Tri-County Health Center Board**

- A. Accounting and bookkeeping duties are not adequately segregated. A clerk and a bookkeeper share responsibility for receipting and depositing monies and maintaining accounting records, and the bookkeeper prepares bank reconciliations. The clerk's work is reviewed by the bookkeeper. The Health Center Administrator does not review the bank reconciliations and does not document her review of the bookkeeper's work.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing receipts from recording and reconciling receipts. If proper segregation of duties cannot be achieved, at a

minimum, periodic supervisory reviews of the records should be performed and documented.

- B. Health Center employees are required to complete time sheets; however, supervisory approval is not documented on the time sheets. In addition, supervisory approval of expense reimbursement claim forms is not always documented.

Employee time sheets and expense reimbursement claim forms should include documentation of supervisory approval to ensure all salary payments are based upon hours actually worked, and all expenses claimed for reimbursement are proper and reasonable.

- C. Expense reimbursement claim forms do not always indicate the destination of each trip. Also, since the health center covers a three-county area, employees are domiciled in several different locations; however, the employee's official domicile is not always documented to identify the employee's point of departure.

To ensure expense reimbursement requests are reasonable and represent valid expenditures, the Health Center Board should require the requests to be adequately detailed, including the departure point and destination of each trip.

- D. The health center's agreement with the depository bank does not include a provision for pledging collateral securities, and as a result, collateral securities were not pledged by the Health Center Board's depository bank for deposits in excess of the Federal Deposit Insurance Corporation (FDIC) coverage. At December 31, 1999 and 1998, the board's bank balance exceeded FDIC coverage by \$151,169 and \$181,628, respectively.

Section 110.020, RSMo 1994, requires the value of securities pledged shall at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the FDIC. Inadequate collateral securities leave board funds unsecured and subject to loss in the event of bank failure.

- E. The administrator and all three members of the Health Center Board are authorized to sign checks; however, these individuals are not bonded. In addition, employees responsible for receiving and depositing monies, are not bonded. Adequate bonding is necessary to reduce the risk of loss if funds are mishandled. Failure to properly bond all persons with access to assets exposes the Health Center Board to unnecessary risks.

**WE RECOMMEND** the Tri-County Health Center Board:

- A. Adequately segregate accounting and bookkeeping duties to the extent possible or ensure periodic supervisory reviews are performed and documented.

- B. Require documentation of supervisory approval on all time sheets and expense reimbursement claim forms.
- C. Require Health Center employees to document departure points and destinations on expense reimbursement claim forms.
- D. Ensure the bank depository agreement includes a provision to ensure adequate collateral securities are pledged for all deposits in excess of FDIC coverage.
- E. Obtain adequate bond coverage for all persons with access to negotiable assets.

### **AUDITEE'S RESPONSE**

*The Health Center Administrator provided the following responses:*

*A-C*

*&E. These recommendations have already been implemented.*

*D. This will be implemented by the middle of September 2000.*

<b>8.</b>	<b>Emergency Dispatch Board Bonding</b>
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All officers of the Emergency Dispatch Board are authorized to sign checks; however, only the board treasurer is bonded. In addition, the coordinator, who handles petty cash and is authorized to sign checks, is not bonded. Adequate bonding is necessary to reduce the risk of loss if funds are mishandled. Failure to properly bond all persons with access to assets exposes the Emergency Dispatch Board to unnecessary risks.

**WE RECOMMEND** the Emergency Dispatch Board obtain adequate bond coverage for all persons with access to negotiable assets.

### **AUDITEE'S RESPONSE**

*The Emergency Dispatch Coordinator provided the following response:*

*All positions with check-signing authority are now bonded for \$10,000. The board also passed a resolution to restrict the ability to make transfers between bank accounts and withdraw funds.*

This report is intended for the information of the management of Gentry County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



## Follow-Up on Prior Audit Findings

## GENTRY COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Gentry County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the three years ended December 31, 1997. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

### 1. County Expenditures

- A. Bids were not always solicited nor was bid documentation always retained for various purchases made by the county.
- B. Receipt of goods or services was not always documented on applicable invoices.
- C. Invoices were not always canceled after payment.
- D.1. Mileage reimbursement requests were not always sufficiently detailed.
  - 2. Vehicle usage logs were not maintained for county-owned vehicles.
- E. The county did not enter into written agreements for dispatching services, prisoner boarding services, and meal preparation for county prisoners.
- F. The county did not issue IRS Forms 1099-MISC as required.
- G. The county reimbursed excessive meal reimbursement requests, and supporting documentation was not provided for some hotel costs and other expenses.
- H. The County Clerk held Community Development Block Grant (CDBG) funds outside the county treasury.

### Recommendation:

#### The County Commission:

- A. Solicit bids for all purchases in accordance with state law and maintain adequate documentation of all bids obtained. If bids cannot be obtained and sole source procurement is necessary, the County Commission minutes should reflect the circumstances.
- B. Ensure all invoices contain an indication of receipt of goods or services.

- C. Ensure all invoices are canceled when goods or services have been paid to prevent reuse or repayment of the invoice.
- D.1. Require the Sheriff's deputies to record detailed information as to actual mileage, destinations traveled, and purpose of official county business on mileage reimbursement requests.
- 2. Maintain usage logs on all county vehicles which would identify the employee the vehicle is assigned to, the dates used, miles driven, destination, and purpose of the trips.
- E. Ensure all agreements entered into by the county are in writing and that the County Commission approves all contracts.
- F. Ensure IRS Forms 1099-MISC are issued as required by the Internal Revenue Code.
- G. Ensure adequate documentation is provided for all hotel costs and other expenses. In addition, the commission should continue to enforce its new policy limiting meal expense amounts that will be reimbursed.
- H. Discontinue the practice of maintaining monies outside the county treasury.

Status:

- A. Partially implemented. Although bids were solicited for most applicable purchases reviewed for the current audit period, our review noted five purchases totaling \$47,378 which were not bid. Although not repeated in the current report, our recommendation remains as stated above.
- B. Not implemented. Although not repeated in the current report, our recommendation remains as stated above.

C,  
E-H. Implemented.

D.1.  
& 2. Not implemented. See MAR No 4.

2. Budgetary Practices and Published Financial Statements

- A. Budgets were not prepared or obtained for various county funds.
- B. Disbursements exceeded the approved budget amounts for various county funds.

- C. The General Revenue Fund ending cash balances shown in the county budget document and published financial statements were overstated each year.

Recommendation:

The County Commission:

- A. Ensure that budgets are prepared or obtained for all county funds in accordance with state law.
- B. Refrain from incurring disbursements in excess of budgeted amounts. If additional funds are received which could not be estimated when the budget was adopted, the budget should be amended by following the procedures required by law.
- C. Ensure the ending cash balances of the General Revenue Fund are correctly stated on the budget documents and the published financial statements.

Status:

- A. Not implemented. See MAR No. 2.
- B. Not implemented. Disbursements exceeded amounts budgeted for two funds totaling \$778 in 1999 and three funds totaling \$10,902 in 1998. Although not repeated in the current report, our recommendation remains as stated above.
- C. Implemented.

3. Officials' Salaries

- A. The 1995 Salary Commission minutes did not indicate the amount to be to each official and the Sheriff was underpaid by \$1,700 in 1997.
- B. The county did not have documentation to show the basis used to increase officials' salaries mid-year during 1997, and no legal opinion was obtained to support the actions.
- C. The 1997 Salary Commission minutes did not record the salary to be paid to each official.

Recommendation:

The County Commission consult with the Prosecuting Attorney regarding correcting the erroneous salary payments. In addition, the Salary Commission minutes should include the calculations of salary computations for each official. Future Salary Commission meeting records should always document the calculations and legal opinions for actions taken.

Status:

Implemented. However, the salary of the County Assessor may have been miscalculated. See MAR No. 3.

4. Personnel Policies and Procedures

- A. Time sheets were not prepared by some employees.
- B. Time sheets were not always signed by the employee or the employee's supervisor.
- C. Compensatory time records for Road and Bridge employees were inadequate.
- D. Sheriff's dispatchers were not paid overtime rates when they worked more hours than apparently allowed by the Fair Labor Standards Act (FLSA).

Recommendation:

The County Commission:

- A. Require detailed time sheets from all employees.
- B. Ensure all time sheets have been signed by both the employee and the employee's supervisor.
- C. Ensure adequate leave records are maintained by the County Clerk.
- D. Review county payroll policies and ensure the county appropriately considers any policy changes needed along with FLSA requirements when handling employee payrolls. This policy review should include obtaining appropriate legal opinions and, if necessary, consultation with the U.S. Department of Labor.

Status:

- A-C. Implemented.
- D. Not implemented. See MAR No 3.

5. General Fixed Assets

- A. Annual inventories of general fixed assets were not performed.
- B. Property tags were not placed upon general fixed asset items immediately upon receipt

- C. Additions and deletions of general fixed assets were not recorded in the property records as they occurred, and general fixed asset records were not reconciled to general fixed asset purchases and deletions.

Recommendation:

The County Clerk:

- A. Perform and document annual inventories of general fixed assets in accordance with state law.
- B. Affix property control tags on all fixed assets immediately upon receipt.
- C. Maintain accurate general fixed asset records on a current basis and periodically reconcile these records to general fixed asset purchases and deletions.

Status:

A-C. Not implemented. See MAR No 5.

6. County Treasurer/Ex-Officio Collector's Controls and Procedures

- A. The Ex-Officio Collector (EOC) did not charge interest on late surtax payments received after January 1.
- B. The EOC did not require the bank to pledge adequate collateral for her collector's fund bank account.
- C. The EOC did not correctly apportion railroad and utility tax collections to the various school districts.

Recommendation:

The Treasurer/EOC:

- A. Charge and collect interest and penalties on all delinquent taxes in accordance with state law.
- B. Ensure all funds are covered by a collateral security agreement and that the depository bank pledges adequate securities at all times in accordance with state law.
- C. Consult with the various school districts and the Missouri Department of Elementary and Secondary Education for guidance on how to correct the past errors.

Status:

A-C. Implemented.

7. Township Collectors' Bonds

Various township collectors bonds were insufficient by amounts ranging from \$6,000 to \$88,000.

Recommendation:

The County Commission require all township collectors to file bonds in amounts necessary for compliance with state law.

Status:

Not implemented. See MAR No 6.

8. Tri-County Health Center Controls and Procedures

The members of the Health Center Board met three or four times a year. The funds of the health center were handled by Gentry County, and similar weaknesses in the handling of health center funds were noted as with other county operations.

Recommendation:

The Tri-County Health Board meet on a more periodic basis, strengthen internal controls, and ensure compliance with laws and regulations.

Status:

The board met monthly during the current audit period. Effective March 1998, the Tri-County Health Center assumed control over its own bookkeeping. While some improvements were noted, additional improvements are needed. See MAR No. 7.

## STATISTICAL SECTION



History, Organization, and  
Statistical Information

# GENTRY COUNTY, MISSOURI HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

Organized in 1845, the county of Gentry was named after Richard Gentry, Seminole War general. Gentry is a township-organized, third class county and is part of the Fourth Judicial Circuit. The county seat is Albany.

Gentry County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Gentry County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 286,949	14	271,801	16
Sales taxes	198,523	10	203,459	12
Federal and state aid	1,179,085	58	1,030,862	59
Fees, interest, and other	378,636	18	225,678	13
Total	\$ 2,043,193	100	1,731,800	100

The following chart shows how Gentry County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

USE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 477,789	23	408,930	23
Public safety	270,054	13	252,779	15
Highways and roads	1,290,115	64	1,093,407	62
Total	\$ 2,037,958	100	1,755,116	100

The county maintains approximately 210 county bridges and the townships maintain approximately 590 miles of county roads.

The county's population was 8,060 in 1970 and 6,848 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		1999	1998	1985*	1980**	1970**
		(in millions)				
Real estate	\$	34.9	34.3	32.1	20.1	15.8
Personal property		16.9	16.3	7.5	5.9	5.3
Railroad and utilities		4.6	4.7	3.6	5.0	5.5
Total	\$	56.4	55.3	43.2	31.0	26.6

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Gentry County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		1999	1998
General Revenue Fund	\$	.50	.49

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for themselves and most other local governments. Taxes collected were distributed as follows:

		Year Ended February 28 (29),	
		2000	1999
State of Missouri	\$	17,021	16,719
General Revenue Fund		280,860	270,804
Assessment Fund		35,326	34,321
Townships and Roads		525,023	514,158
School districts		2,239,535	2,197,262
Library district		90,890	90,032
Ambulance district		100,868	99,022
Fire districts		161,964	119,625
Watershed district		9	9
Cities		15,359	16,494
County Clerk		1,024	1,048
County Employees' Retirement		16,952	14,832
Commissions and fees:			
General Revenue Fund		23,363	22,587
Township Collectors		28,843	28,041
Total	\$	3,537,037	3,424,954

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),	
	2000	1999
Real estate	93 %	94 %
Personal property	91	91
Railroad and utilities	100	100

Gentry County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$ 0.005	None	None
Central dispatching of emergency services	0.005	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2000	1999	1998
County-Paid Officials:			
Marshall Pile, Presiding Commissioner	\$	17,000	11,200
Ronald Peterson, Associate Commissioner		14,450	11,200
Kenneth R. Hensley, Associate Commissioner*		11,439	0
Ed Butler, Associate Commissioner		1,806	11,200
Ronnie Mercer, County Clerk		28,500	23,788
Ed Manring, Prosecuting Attorney		33,000	26,225
Eugene Lupfer, Sheriff**		28,900	30,600
Marvin D. Combs, County Coroner		4,675	4,675
Judith Pickering, Public Administrator***		14,670	14,570
Sue Hopkins, Treasurer and Ex Officio County Collector, year ended March 31,	26,328	26,328	
Betty Boulting Dykes, County Assessor, year ended August 31, ****		26,400	26,400

\* Appointed March 12, 1999 to replace Ed Butler who passed away February 12, 1999.

\*\* The 1998 salary includes \$1,700 to correct an error made in 1997.

\*\*\* Includes fees received from probate cases.

\*\*\*\* Includes \$900 annual compensation received from the state.

State-Paid Officials:

John Whitaker, Circuit Clerk and Ex Officio Recorder of Deeds	44,292	42,183
Roger E. Combs, Associate Circuit Judge	87,235	85,158

A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds	0	1
County Clerk*	2	0
Prosecuting Attorney	1	0
Sheriff*	7	0
County Coroner	1	0
Treasurer and Ex Officio County Collector	1	0
County Assessor	2	0
Associate Circuit and Probate Division**	0	3
EMP Coordinator	1	0
Road and Bridge	8	0
Health Center**	10	0
Emergency Dispatch**	6	0
Total	<u>39</u>	<u>4</u>

\* Includes one part time employee.

\*\* Includes two part time employees.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Gentry County's share of the Fourth Judicial Circuit's expenses is 15.39 percent.

\* \* \* \* \*